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May 22, 2014

VIA FIRST CLASS MAIL

Deanna M. Lesser
1 Kimball Court
Apt. 410
Woburn, MA 01801

**RE: MOTORS LIQUIDATION COMPANY, CASE NO. 09-50026-REG
CLAIM NO. 70337**

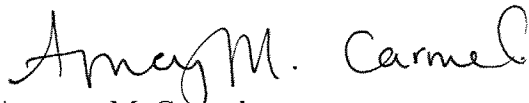
Dear Ms. Lesser,

We represent Motors Liquidation Company GUC Trust (the "GUC Trust"), the successor to Motors Liquidation Company (formerly known as General Motors Corporation) in the above mentioned bankruptcy proceeding.

On May 16, 2014, we spoke about the distribution process with respect to your claim. We understand you are frustrated because the value of the distributions is less than the full amount of your claim. In this case, like most other chapter 11 cases, the assets of the debtor are insufficient to fully satisfy the claims of creditors. Nevertheless, in accordance with the United States Bankruptcy Code, general unsecured creditors like you were treated equally in that they all received the same distribution on a pro-rata basis on account of their allowed claim. You have already received the distribution to which you are entitled in the same form that all other general unsecured claimants of Old GM have received (i.e., New GM stock and warrants).

Most, if not all, of what is discussed in this letter was communicated to you during our telephone conversation. However, should you wish to further discuss these issues, please feel free to call me at the number below.

Sincerely,



Anamay M. Carmel
(212) 277-6726 direct dial
(917) 677-8143 direct fax
carmela@dicksteinshapiro.com

cc: Honorable Robert E. Gerber, *United States Bankruptcy Judge*